United Nations S/2013/316

Security Council

Distr.: General
31 May 2013

Original: English

Letter dated 23 May 2013 from the Chair of the Security Council Committee established pursuant to resolution 1521 (2003) concerning Liberia addressed to the President of the Security Council

On behalf of the Security Council Committee established pursuant to resolution 1521 (2003) concerning Liberia, and in accordance with paragraph 5 (f) of resolution 2079 (2012), I have the honour to submit herewith the midterm report of the Panel of Experts on Liberia (see enclosure).

I would appreciate it if this letter, together with its enclosure, were brought to the attention of the members of the Security Council and issued as a document of the Council.

(*Signed*) M. **Khan**
Chair
Security Council Committee established pursuant to
resolution 1521 (2003) concerning Liberia

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Enclosure

Letter dated 30 April 2013 from the Panel of Experts on Liberia addressed to the Chair of the Security Council Committee established pursuant to resolution 1521 (2003)

The members of the Panel of Experts on Liberia have the honour to transmit the midterm report of the Panel, prepared in pursuance of paragraph 5 (f) of Security Council resolution 2079 (2012).

(*Signed*) Christian **Dietrich**

(*Signed*) Caspar **Fithen**

(*Signed*) Lansana **Gberie**

Midterm report of the Panel of Experts on Liberia submitted pursuant to paragraph 5 (f) of Security Council resolution 2079 (2012)

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* The annexes are circulated in the language of submission only.

I. Introduction

1. The Security Council extended until 12 December 2013 the mandate of the Panel of Experts on Liberia by resolution 2079 (2012). In a letter dated 10 January 2013 addressed to the President of the Security Council (S/2013/12), the Secretary-General announced the appointment of Christian Dietrich (United States of America), Caspar Fithen (United Kingdom of Great Britain and Northern Ireland) and Lansana Gberie (Canada) to the Panel, with Mr. Dietrich serving as the Coordinator. The Panel was assisted by an arms trafficking and natural resources consultant, Benjamin Spatz.

2. The Panel worked in close cooperation with the Government of Liberia, the United Nations Mission in Liberia (UNMIL), the United Nations Operation in Côte d'Ivoire (UNOCI), and the United Nations Integrated Peacebuilding Office in Sierra Leone. The Panel further exchanged information regularly with the Group of Experts on Côte d'Ivoire, and with the Government of Côte d'Ivoire.

3. The Panel conducted one trip to Liberia and neighbouring countries in March and April 2013. The Panel pursued investigations into arms embargo violations, especially those committed in conjunction with cross-border attacks; a review of the Government of Liberia's marking of arms and ammunition stocks; investigation into the impact, effectiveness and continued need for the assets freeze and travel ban measures; and investigation of the contribution of the diamond, gold, agriculture and forestry sectors to peace, development and security in Liberia. The Panel conducted field visits within Liberia to Bomi, Grand Cape Mount and Grand Gedeh Counties. The Panel also conducted field visits to Moyen-Cavally, Côte d'Ivoire, and to Freetown, Kenema and Pujehun districts in Sierra Leone. Annex I provides a list of the meetings and consultations held by the Panel during the reporting period.

4. The Panel accorded priority to field-based investigations throughout Liberia, western Côte d'Ivoire and Sierra Leone. During its investigations, the Panel sought incontrovertible documentary or physical evidence to support its findings. In the absence of such specific evidence, the Panel required at least two credible, independent sources to substantiate a finding. The Panel's findings were, where possible, brought to the attention of those concerned to give them an opportunity to respond. The Panel further reported on admissions of guilt or statements of fact by individuals under investigation, especially when such admissions were corroborated with other information received by the Panel.

II. Liberian small arms legislation and compliance with paragraph 6 of resolution 1903 (2009)

A. Small arms legislation

5. The enactment of legislation establishing the Liberian National Small Arms and Light Weapons Commission in August 2012 (S/2012/901, para. 13) was a notable achievement for the Government of Liberia in accordance with the 2006 Economic Community of West African States (ECOWAS) Convention on Small Arms and Light Weapons. However, the National Commission has no Commissioners and no full-time Chair. The failure to pass the Firearms Control Act, which was withdrawn from the legislature in February 2013, means moreover that

the Commission does not have the complementary legislative framework and institutional mechanisms to ensure effective small arms control in Liberia. Presidential Executive Order No. 34, which had banned the importation and possession of firearms and ammunition, except hunting shotguns, expired in October 2012. The only other applicable legislation could be the Firearms Traffic Act contained in the National Defense Law of 1956. However, the National Defense Act of 3 September 2008 repealed the 1956 law, and apparently also the Firearms Traffic Act contained in chapter 11 of the 1956 law, leaving questions concerning the legal governance of firearms importation and possession in Liberia.

6. Although an arms trafficker might contravene the ECOWAS Convention pertaining to cross-border arms supplies, the Convention does not specify which crime such non-State actors have committed under Liberian law. The Liberian Penal Code stipulates third-degree felony offences for individuals supplying or possessing firearms, but only under specific circumstances. The Panel notes that the indictment of individuals suspected of committing cross-border attacks in 2012 did not include reference to illicit arms-trafficking or possession.

B. Compliance with paragraph 6 of resolution 1903 (2009)

7. Paragraph 6 of Security Council resolution 1903 (2009) requires advanced notification by States for shipments of arms and related materiel to the Government of Liberia, including the provision of training. The Panel has not received any information to suggest that the resolution has been violated during the current mandate. The Government of the United States provided four notifications to the Committee on 25 February, 20 March, 19 April and 26 April 2013 concerning forthcoming training for the Liberian Ministry of Defense. The Government of Israel provided one notification on 22 February 2013 to the Committee for the shipment of 30 Jericho pistols, with 90 magazines, and 20,000 rounds of 9-mm ammunition to the National Security Agency on 20 March 2013.

8. Resolution 1903 (2009) also reiterates that the Government of Liberia shall subsequently mark the weapons and ammunition, maintain a registry of them, and formally notify the Committee that these steps have been taken. The Panel is not aware of any formal notification by the Government of Liberia to the Committee in this regard. Such measures stipulated in the resolution would enhance the Government of Liberia's ability to properly manage its weapons and ammunition stocks, and would discourage the misappropriation or theft of such materiel from Government stocks. UNMIL inspection reports for the armouries of the Armed Forces of Liberia, the Executive Protection Service, and the Liberia National Police Emergency Response Unit and Police Support Unit, show adequate standards maintained by the Liberian armourers, but insufficient markings on weapons and ammunition.

9. According to UNMIL inspection reports, most weapons housed in the armouries of the Executive Protection Service and the Emergency Response and Police Support Units have been adequately engraved by the Government to identify each weapon based on its rack number and to identify it as Government property. The exception is a stock of 300 G-3 military assault rifles imported for use by the national police in May 2012, and housed at the Police Support Unit armoury. These

weapons are inappropriate for the Unit's operations, and may not have been marked because they are not currently in use by the Government.

10. Weapons of the Armed Forces of Liberia have not been marked in accordance with paragraph 6 of resolution 1903. The armed forces only apply numbers painted on the stocks of weapons. Such numbers could be removed easily, making identification of a lost or stolen weapon difficult. UNMIL inspection reports detail the total number of armed forces weapons in the armoury, but do not distinguish between individual weapons. Older reports, from the handover of weapons from the United States Government through DynCorp to the Armed Forces of Liberia in May 2011, account for individual weapons, but only provide the type of weapon (for example AK-47) and manufacturer's serial number. The exact model of AK-47, for example, or factory markings, are not noted, therefore providing insufficient information to correctly identify individual weapons if they are lost or stolen. The difficulty of identifying weapons using only their serial numbers was observed in November 2012 when the armed forces impounded weapons belonging to UNOCI peacekeepers, and which had been stolen by combatants in June 2012 in Côte d'Ivoire (S/2012/901, para. 38).

11. Ammunition maintained in the Government of Liberia armouries is not marked.[1] The Panel is further concerned about the introduction of unauthorized ammunition into Government stocks following seizures of illicit ordnance in Liberia. UNMIL observed a surplus of 3,930 rounds of 7.62 x 54-mm ammunition in the armed forces' stocks during an inspection in October 2012. This ammunition was listed as found in Zwedru, Grand Gedeh County, during "Operation Restore Hope". The ammunition was not listed during the February 2013 inspection of the armed forces' armoury, but UNMIL informed the Panel that this ammunition is still in the possession of the armed forces.

III. Arms embargo violations and cross-border attacks carried out by non-governmental entities and individuals

12. The Panel prioritized investigations along Liberia's borders with Côte d'Ivoire and Sierra Leone where the Panel found evidence of cross-border attacks and arms embargo violations.

A. Security issues and arms embargo violations along the Liberia-Côte d'Ivoire border

13. The Panel, in its final report of 4 December 2012 (S/2012/901), identified networks of Liberian mercenaries and Ivorian militia that constitute a threat to security in the Liberia-Côte d'Ivoire border region. Prominent combatant commanders associated with those networks, who maintain stocks of weapons and ammunition mostly obtained during the Ivorian post-electoral crisis, conducted cross-border attacks from Liberia into Côte d'Ivoire on 13 March in Zilebli and 23 March 2013 in Petit Guiglo, and attempted to attack Tiobly on 20 March 2013.

[1] Marking individual rounds of ammunition could prove to be hazardous, and counter-productive to the proper maintenance of the ammunition, unless only ammunition boxes are marked, and recorded.

The Panel received several other allegations of combatant mobilization by those same networks in Liberia, and possible pending attacks from Nimba, Grand Gedeh and River Gee Counties into Côte d'Ivoire, and is continuing to investigate these cases.

14. The motivation for these attacks is multifaceted: to terrorize local "Burkinabé" populations to prevent them from continuing to settle on traditional Guéré land; to destabilize the local peace process in the Moyen-Cavally region; to maintain the status of Ivorian militia resident in Liberia as a counter-force to the Forces républicaines de Côte d Ivoire (FRCI); and to obtain sufficient weapons and materiel to target larger Ivorian towns. The attacks are also meant to discourage moderate Guéré from cooperating with, and selling land to, "Burkinabé" in Moyen-Cavally, to discourage refugee repatriation by creating an unstable environment in local communities across the border in Côte d'Ivoire, and to generate greater Guéré support for the operations. A possible longer-term aim is to increase the negotiating power of the Guéré in Moyen-Cavally and destabilize regions of western Côte d'Ivoire, which would have implications for stability in other southern portions of the country.

15. The Zilebli and Petit Guiglo attacks, as well as the Tiobly incident, exhibit many similarities with the cross-border attacks in 2012 although the current geographical scope is reduced and the attackers appear to have less funding and fewer weapons available to them. External funding provided for the attempted Tiobly operation was probably less than half of the financing provided for the Péhékanhouébli attack in 2012, and the Zilebli and Petit Guiglo attacks appear to have been financed through looting of "Burkinabé" property in the villages. As such, combatant commanders may have resumed attacks in part to appeal for financing from former Gbagbo elites resident in the subregion. Much of the money previously provided by these sources to Liberian mercenaries and Ivorian militia resident in Liberia was misappropriated. Moreover, attacks conducted by these combatant networks with external financing in 2012 succeeded in destabilizing localized areas in the border region, but failed to achieve a strategic military impact. Recognizing this situation, compounded by the recent arrest and extradition by the Ghanaian authorities of several high-profile Gbagbo regime elites, potential financiers currently appear reluctant to provide substantial resources to combatants. Such reduced financing is also apparently evident in the lower number of attacks closer to Abidjan, which were frequent in 2012. However, substantive conclusions might be possible only following the rainy season, which favours hit-and-run cross-border raids. The Panel notes that two such attacks occurred in June and August 2012.

Zilebli and Petit Guiglo attacks: identity of the attackers and source of weapons

16. The Panel conducted investigations in Liberia and Côte d'Ivoire to identify the individuals who attacked Zilebli and Petit Guiglo, and to ascertain the assailants' sources of weapons and possible financing (see annex II for an overview of the attacks). Two days prior to the incidents, on 11 March 2013, a Liberian mercenary general informed the Panel that the notorious combatant commander Oulai Anderson "Tako" had been recruiting for a cross-border attack, but that "Tako" had previously misappropriated funds provided by former Gbagbo elites resident in Ghana (see S/2012/901, para. 74; and S/2011/757, para. 58 for details on "Tako"). On the same day, the Panel visited Saiwen, a village close to the Ivorian border where "Tako" resided, and interviewed Ivorian militia who are registered as

refugees in Solo camp, as well as another Liberian mercenary general, Matthew Nysosiea ("Lion Father"), previously identified as fighting with "Tako" (S/2011/757, para. 41).

17. Immediately following the Zilebli and Petit Guiglo incidents, the Panel conducted extensive investigations in accessible Liberian villages likely to have been used as waypoints before and after the attacks. The Panel also provided photographs to the Government of Liberia Joint Task Force of suspected combatants, including that of "Tako".[2] Through these investigations and through information obtained from the Task Force, the Panel determined that the combatants crossed into Côte d'Ivoire from small, remote villages north of Touzon, and between Saiwen and Bartel Jam gold-mining camp. Most of the combatants later retreated to this area; others retreated further downstream along the Cavalla River to Baywadee and Boe Town villages. Some of the attackers also returned to the Solo and Prime Timber Production refugee camps in Grand Gedeh County.

18. The Panel obtained evidence from the sites of the attacks and from FRCI and the Gendarmerie in Bloléquin that enabled the identification of Ivorian attackers who resided in Liberia as refugees. The personal effects of one combatant killed by FRCI in Zilebli on 13 March 2013 included identity documents from Côte d'Ivoire and Burkina Faso, which the Gendarmerie believed were forgeries. Three of the Panel's militia sources in Liberia subsequently identified the individual as an Ivorian Guéré combatant who resided in the Prime Timber Production refugee camp in Grand Gedeh County. Ivorian militia commanders in Solo refugee camp, named Etienne Yelou, "Togo Moro" and "Bebo", recruited this individual and other combatants in February 2013, according to two other Ivorian sources interviewed by the Panel. The Panel was further informed that "Tako" was not present at Zilebli, but had instead assisted in the recruitment of Liberian mercenaries, and provided several weapons.

19. There is strong evidence that "Tako" subsequently participated in the Petit Guiglo attack, and is likely to have been killed by FRCI. A refugee card for an individual named Oulai Anderson Kohou was recovered by the Gendarmerie from the personal effects of the dead combatant. The Panel notes a close resemblance between the individual pictured in that document, and the combatant killed in Petit Guiglo, and photographs of Oulai Anderson "Tako", obtained by the Panel from the camera of Liberian mercenary Bobby Sarpee (annex III). The Ivorian Gendarmerie and FRCI stated that this was the same individual, and the Panel believes there is a high likelihood that the dead combatant is indeed "Tako".[3]

20. A wounded combatant detained on 25 March 2013 following the Petit Guiglo attack, Yves Poekpe, was found in possession of an AK-47 that had been stolen from FRCI during the Zilebli attack. He also possessed a flash drive containing 11 photographs, and three videos, of weapons, and of both Ivorian militia (including Poekpe) and Liberian mercenaries appealing for assistance from former Gbagbo elites resident in Ghana (annex IV). The Panel established that this individual is an Ivorian Guéré who resided in the Solo refugee camp in Liberia, and who formerly

[2] The Panel notes that "Tako" was born in Oulaitaibli, Côte d'Ivoire, close to Zilebli and Petit Guiglo, and also close to the Liberian towns of Garlay border post and Saiwen.

[3] The Panel has also been informed by two sources in Liberia that "Tako" is alive, and recognizes that the survival, or killing, of "Tako" is a source of considerable propaganda to opposing parties.

served as the adjutant to "Bob Marley" in Bloléquin in 2010-2011, and maintained close ties to that Liberian mercenary general.

21. The Liberian police briefly detained Poekpe in Zwedru, Grand Gedeh County, in November 2012, but released him for lack of evidence shortly thereafter. Documents found in the possession of Poekpe included a list of weapons as well as a map to the Slow Man gold mine in Grand Gedeh County referencing the name of the mine master (S/2012/901, para. 32). The Panel suspects that this mining village was used by Poekpe to hide a small quantity of weapons. The Panel visited the mine on 12 March 2013 and was informed that the mine master, who is of mixed Ivorian and Liberian parentage, maintains close contacts with Ivorian refugees from Moyen-Cavally. The Panel interviewed one Ivorian refugee residing in the mining village who stated that he provides mine security and that he regularly travelled from the mine to Saiwen to visit his commander, "Tako". The Panel was informed that the Liberian police had not visited the mine — inaccessible by vehicle — to further investigate the documents confiscated from Poekpe.

22. The Panel assessed that weapons available to "Tako's" group were most likely to have been derived from the Ivorian post-electoral crisis, and subsequently spread out in locations under the protection of Ivorian militia resident in Liberia. For example, one of "Tako's" Ivorian commanders named Tao Filbert ("Zoom") allegedly supplied weapons for a cross-border attack in 2012 (S/2012/901, para. 75, there spelled "Zoum"). On 14 March 2013, the Panel interviewed "Zoom" in Boe Town, which was inaccessible to vehicles, and observed that he served as the de facto village chief due to the high number of Ivorian refugees residing in that village.

23. The number of weapons available to "Tako's" group is probably small and there appears to be insufficient ammunition to launch sustained attacks in Côte d'Ivoire. This could explain the fact that the Zilebli and Petit Guiglo combatants fielded only a few military assault rifles, and used those attacks to steal FRCI weapons. Moreover, "Tako's" lack of finances could have motivated him to launch the attacks in order to appeal for financing from former Gbagbo regime elites resident in Ghana. Such financing could enable Ivorian militia to purchase weapons illicitly trafficked into Liberia.

Tiobly: identity of the attackers and financing

24. FRCI ambushed approximately five combatants in Tiobly village, between Toulepleu and the Péhékanhouébli border post late in the evening on 20 March 2013. The combatants had infiltrated Côte d'Ivoire from Liberia, and sought to attack Tiobly with reinforcements from nearby Guéré villages in an attempt to cut the road from Toulepleu to Péhékanhouébli in coordination with other planned attacks in that area. This network of combatants previously attacked the Péhékanhouébli border post in August 2012.

25. FRCI captured a small quantity of weapons and ammunition in Tiobly, and apprehended two alleged combatants and one local facilitator through the assistance of an informant. FRCI stated to the Panel on 28 March 2013 that two weapons were recovered following the Tiobly incident, while another two sources informed the Panel that additional weapons had been captured. FRCI allowed the Panel to access one serviceable PKM heavy machine gun obtained from the attackers, while the other weapon, an AK-47, had already been incorporated into local FRCI arms stocks.

UNOCI further informed the Panel that nearly 1,200 rounds of ammunition and two rocket-propelled grenades were captured by FRCI, but that UNOCI was not given access to that materiel. Serviceable ammunition confiscated during the incident was also taken for use by FRCI. According to the Panel's interview with an informant in Tiobly, as well as Gendarmerie interviews with one of the Ivorian detainees, the weapons and ammunition captured at Tiobly had been transported illicitly from Nimba County, Liberia, to Côte d'Ivoire by the combatants.

26. FRCI, the Gendarmerie, and the informant told the Panel on 28 March 2013 that Maurice Pehé led the attempted Tiobly assault, and was shot and wounded by FRCI during the incident but escaped. FRCI recovered Pehé's Thuraya satellite telephone at the site of the incident, and provided this to the Panel for review. Pehé, originally from the village of Gueyede, near Tiobly, previously served as Chairman of the Dougee refugee camp in Grand Gedeh County, and disbursed finances for the Péhékanhouébli attack in August 2012 (S/2012/901, para. 70, cited as "Peye"). The Group of Experts on Côte d'Ivoire, extended pursuant to resolution 1572 (2004), also cite Pehé, and his son ("Emmanuel"), as linked to a pro-Gbagbo radical wing based in Ghana overseen by Colonel Alphonse Gouanou (S/2013/228, para. 34 and annex 3).

27. According to a detainee from Tiobly interviewed by the Gendarmerie, and the informant interviewed by the Panel on 28 March 2013, Etienne Tahi Zoué provided CFA 7 million (approximately US$ 14,000) in January 2013 to Pehé. Tahi Zoué, originally from Péhé, near Toulepleu, now resides in Ghana and formerly served as a technical counsellor to Laurent Gbagbo. Maurice Pehé's daughter, Alida, served as a courier for the money, collecting it from another woman in Abidjan, who had received it from Tahi Zoué in Ghana. Alida Pehé, when questioned by the Gendarmerie, confirmed that she had served as a courier between Tahi Zoué and her father, but that she only transported CFA 1 million allocated for the construction of Maurice Pehé's house in Liberia.

28. The Panel received additional testimony on 21 March 2013 from a Liberian mercenary general involved in cross-border attacks in 2012 that Tahi Zoué and Guei Maho sent finances from Ghana to Maurice Pehé in Liberia for the Péhékanhouébli attack in August 2012. The mercenary provided a telephone number in Ghana for Tahi Zoué, and noted that Guei Maho often uses the same telephone. The Panel observed that the same mobile telephone number is also listed in Liberian detainee Moses Baryee's telephone under the name "GM", who was a source of funding for attacks conducted in Sao and Para in June 2012 (S/2012/901, paras. 49 and 56). The Group of Experts on Côte d'Ivoire cited Tahi Zoué as a member of a pro-Gbagbo radical wing based in Ghana — (S/2013/228, annex 3) — together with Didier Goulia, who was also a source of financing for the June 2012 attack (S/2012/901, paras. 52, 56-57 and 70).

29. As noted previously, the Panel provided several photographs to the Joint Task Force on 13 March 2013 of Liberian mercenaries and Ivorian militia the Panel suspected of planning cross-border attacks. One of those individuals was subsequently recruited as a source by Government of Liberia security agencies. This individual admitted to his involvement in the planning of an attack in the vicinity of Toulepleu to coincide with the Tiobly incident. The source further provided information to the Task Force concerning the involvement of other combatants, including Beh Noudé and Medard Tinte, who were then arrested by the Liberian

police on 20 and 22 March 2013, respectively. Both individuals are Ivorian refugees resident in Liberia, and are the first Ivorian militia commanders arrested by the Liberian police since January 2012.[4] Noudé formerly served in the leadership of the Jeunes Patriotes in Toulepleu, and previously was arrested by the Liberian police in January 2012 at the New York gold mine under suspicion of planning a cross-border attack, and subsequently released for lack of evidence (S/2012/448, paras. 67-77). Medard Tinte, also known as "Ziah Pode", formerly served as a militia commander in Péhé, near Toulepleu (S/2012/901, paras. 68 and 76). The Panel notes that Tinte's mobile telephone contained a telephone number for Tahi Zoué in Ghana, which is the same number cited in Maurice Pehé's Thuraya.

Security implications for Liberia

30. The presence and operations of the militia and mercenary networks create persistent localized problems for Liberia's security agencies and demonstrate the continued lack of effective State control over considerable portions of counties bordering Côte d'Ivoire. The combatants launch their attacks from inaccessible, forested locations in Nimba, Grand Gedeh and River Gee Counties. These areas include remote gold-mining camps and hunting villages near the border that are one or more days' walk from the nearest road. These areas can also include villages that are just a few kilometres from a road, but are accessible only by footpaths, and inhabited by local communities aligned ethnically to the Ivorian combatants. Following the Zilebli attack on 13 March 2013, the Joint Task Force was reluctant to conduct search operations for suspected combatants in an area that provided many points of ambush. In this context, an armed confrontation between the Joint Task Force and a band of militants would be likely to have serious consequences for the security situation in the border region. The withdrawal of the armed forces from Joint Task Force operations in April 2013 has left Government agencies with even fewer resources to provide security. The Emergency Response Unit, the remaining armed component of the Joint Task Force with 24 officers in Grand Gedeh, is hampered by weak logistical support, including a shortage of functional vehicles for patrols.[5]

31. The unstable cross-border security situation unfolds in the context of Liberia's hyper-political and polarized environment and exacerbates an historic divide between Monrovia and Grand Gedeh County — one of many examples of disconnect between Monrovia and the peripheral counties. The most effective method to prevent cross-border attacks is proactive intelligence-gathering and policing by the Government of Liberia to specifically target combatant commanders, as the case of Beh Noudé and Medard Tinte exemplifies. However, extensive pre-trial detention that in some cases has stretched beyond one year for groups of Krahn alleged mercenaries serves as a trigger for discontent, and feeds perceptions that Monrovia mistreats the Krahn. Politicians in Grand Gedeh continue to appeal to the Liberian police, the National Security Agency and the President to release alleged combatants and halt security operations that they see as unfairly targeting Krahn, an especially popular tactic ahead of 2014 local elections. Countervailing political pressure has led some officials to adopt increasingly strict measures against

[4] Other Ivorian refugees detained and indicted on similar charges in 2012 were not convicted for lack of evidence, and the Government of Liberia is seeking to extradite them to Côte d'Ivoire.

[5] The Government of Liberia plans to deploy 35 additional armed Emergency Response Unit officers to Grand Gedeh, but the date of this is uncertain.

suspected Krahn mercenaries and certain Ivorian Guéré militia, often resulting in discrimination against Ivorian refugees, who now number 27,500 in Grand Gedeh County, and 61,000 in Liberia. These tensions are likely to increase should the cross-border attacks continue, especially considering the ethnic allegiance between Liberian mercenaries and Ivorian militia.

32. Government of Liberia authorities informed the Panel that they are deeply concerned about mercenary and militia activity, especially the provision of external finances and attempts by combatants to procure larger quantities of arms and ammunition. At present the combatant networks appear only to have access to smaller arms caches hidden among local communities in the border region. However, the fact that the recent attackers fielded only a few assault weapons does not mean that other combatant networks do not have access to larger quantities of weapons. Indeed, as the Panel previously reported, these networks are overlapping, yet they remain distinct, with sometimes competing links to external financiers of the former Gbagbo regime. Such networks, with a modest amount of financing, could drive demand for arms trafficking into Liberia from neighbouring States, which would probably be difficult to control given Liberia's weak border monitoring capacity and lack of national small arms legislation. While an arms embargo might not be the most effective mechanism to prevent cross-border trafficking, it remains one of the few tools to investigate the sources of financing, arms and ammunition supply, and the combatant networks operating in the border region.

B. Security issues along the Liberia-Sierra Leone border

33. The Panel investigated a series of incidents which could be of an emerging security concern, with implications for arms trafficking, in the Gola Forest, on the Liberia-Sierra Leone border. The forest covers about 2,000 km^2, and includes significant reserves of gold, diamonds and other valuable minerals. This area was a haven for rebel activities during the Liberian and Sierra Leonean civil wars, and the three Sierra Leonean districts in which the Gola Forest is located (Kailahun, Kenema and Pujehun) produced the bulk of the militia fighters for the Revolutionary United Front (RUF), and consequently have the highest concentration of ex-combatants.[6] The Panel notes that those civil wars were subregional in nature, with intimate connections and overlapping interests, many of them relating to natural resource exploitation.

34. The Panel conducted investigations in the Gola Forest and found evidence of extensive gold-mining by ex-combatants, mainly Liberians. Sierra Leonean authorities observed that these ex-combatants are engaged in "poaching" — a catch-all term that includes illegal game hunting, illicit mining, and drug-trafficking.

35. On 2 February 2013, about 50 Liberian militia members, armed with shotguns and at least three assault weapons, crossed from Grand Cape Mount County, Liberia, into Sierra Leone and attacked Sierra Leonean forest rangers near Karilan village.[7] The Sierra Leone authorities identified the attackers' leaders as former fighters of the Movement for Democracy in Liberia (MODEL), known as "Ol'man Okocha"

[6] Kailahun alone is home to 8,307 registered ex-combatants, many of whom remain unemployed.

[7] There are 50 unarmed forest rangers on the Sierra Leone side of the border and 25 on the Liberian side.

and "Ol'man Musa". The unarmed rangers fled, and there were no casualties. It is likely that the attack was intended merely to drive away the rangers, who had been monitoring and reporting on the illegal gold-mining activities, but the introduction of the assault rifles adds a new dimension to the "poaching". Sierra Leonean security reports noted at least three previous attacks by the same group since January 2013, using hunting rifles and shotguns. In 2012, Sierra Leonean forest rangers arrested about 80 illicit gold miners, many of them Liberian ex-combatants.

36. One week prior to the attack, the Sierra Leone Office of National Security received information from the Sierra Leone Embassy defence attaché in Monrovia relating to the supply of AK-47 assault rifles from within Liberia to the poachers and illicit gold miners in the Gola Forest. The Panel was not able to establish either the scale of the arms supply or the origin of the weapons, but Sierra Leone Government authorities informed the Panel that Liberian illicit miners and poachers have established a base known as "Camp Isatu" between Dambara and Pendembu in Kailahun district, eastern Sierra Leone. The Panel received unconfirmed information from Sierra Leonean and Liberian authorities that the gold-mining may be associated with international drug trafficking.

37. After the attack of 2 February, the Liberian and Sierra Leonean authorities agreed at a meeting in Liberia on 14 March 2013 to undertake joint border security patrols. The security agencies of the two Governments meet periodically under the umbrella of Joint Border Security Committee and Confidence-Building Units, an important forum where security intelligence is shared.

IV. Assets freeze and travel ban update

38. The Panel prioritized investigations of individuals on the travel ban and assets freeze lists who live in Liberia and the subregion. The Panel investigated the business and political activities of those individuals to assess whether they still maintain the network of relationships that destabilized Liberia and the subregion in the past. The Panel interviewed four key individuals on the lists — Benoni Urey, Ibrahim Bah, James Willie Adolphus "Coocoo" Dennis, and Momoh Jibba — who were close associates of former President Charles Taylor and who played key roles in the conflict in Liberia. The Panel particularly focused its investigations on Benoni Urey and Ibrahim Bah because they command considerable resources and have the leadership capabilities to undermine peace and security in Liberia and the subregion.

39. The Government of Liberia has consistently failed to implement the assets freeze. The Liberian Ministry of Justice continues to insist that the financial measures imposed under paragraph 1 of resolution 1532 (2004) are *ultra vires*, and cannot be implemented under Liberian law. Consequently, designated individuals in Liberia are able to move their assets freely within Liberia, and face few barriers to moving money outside of the country, for instance through the bank accounts of family members. Moreover, the Government's failure to implement the assets freeze has allowed some designated individuals to achieve substantial financial returns on investments in the country's economy.

Benoni Urey

40. Benoni Urey is a Liberian national subject to the measures set out in paragraph 4 (a) of resolution 1521 (2003) and paragraph 1 of resolution 1532 (2004). Urey, one of Liberia's most successful businessmen, informed the Panel on 15 March 2013 that his net worth is approximately $50 million, which the Panel could not independently verify. His assets include considerable shares in Lonestar, Liberia's largest mobile communication network, and one of the country's largest taxpayers (S/2011/757, paras. 137-143). Urey further owns two radio stations, a television station, and a newspaper. His farm in Careysburg, just outside Monrovia, is a 1,000-acre property on which he has built guesthouses and restaurants, and is currently constructing a golf course. Urey also owns hotels in Gbarnga, as well as apartment buildings and a car rental agency in Monrovia. Urey informed the Panel that, in addition, he holds shares in a bank represented in Liberia. The Panel was informed by a source that Urey attends shareholder meetings of that bank in Monrovia, and the Panel will endeavour to fully investigate this information. The Panel is still investigating whether Urey has used any of his assets to destabilize Liberia or the subregion. The Panel found no evidence that this is the case.

41. The Panel, however, was informed by Liberian Government officials that Urey has used his radio station, Love FM, to broadcast inflammatory anti-Government statements. Government officials told the Panel that such statements were not conducive to reconciliation and could undermine Liberia's fragile peace and stability. The Panel notes that one week prior to Liberia's presidential and legislative elections in October 2011, the offices of Love FM were burned. This followed complaints by the Government of Liberia and the ruling Unity Party concerning messages broadcast by the station. The Panel notes that Urey, who previously had been appointed mayor of Careysburg by the Government, publicly identified himself as a financier of the opposition Congress for Democratic Change party during the 2011 elections. Urey claimed to the Panel that his businesses also provided funding for the ruling Unity Party, which the Panel could not independently verify.

Ibrahim Bah ("Ibrahima Balde")

42. Ibrahim Bah is a Senegalese national who is subject to travel restrictions imposed by paragraph 4 (a) of resolution 1521 (2003). Bah served as a key figure, through his Monrovia-based company Greenstone, for Charles Taylor in the illicit sale of diamonds mined by RUF, and the supply of weapons and other logistics to RUF fighting in Sierra Leone. Bah was believed to be based in Burkina Faso under protection of Government authorities when resolution 1521 (2003) was adopted. The Panel in its final report of 2011 noted that Bah had travelled to Sierra Leone to recruit mercenaries for the post-electoral crisis in Côte d'Ivoire in 2010 and 2011 (S/2011/757, para. 147). Further Panel investigations have established that Bah has been in Sierra Leone since 2008 living at No. 31 Herbert Street, Aberdeen, Freetown, under the name "Ibrahima Balde", with a Senegalese passport, No. A00349903. He has been involved in attempted mercenary recruitment and alleged illicit trafficking of precious minerals.

43. Sierra Leone Police officials who investigated Bah in the past concerning allegations of criminal behaviour informed the Panel that Bah had served as a key sponsor for the Freetown-based West African Rapid Solution Taskforce, a mercenary group composed of approximately 850 former combatants from the wars in Sierra

Leone and Liberia. The group was created in February 2011 to offer its members as mercenaries in Côte d'Ivoire's post-election crisis, but the conflict ceased before this could happen. It is led by George Steven ("Jagay"), who fought in Charles Taylor's National Patriotic Front of Liberia, and in RUF in Sierra Leone. The Panel established that in May 2011 Bah invited a Libyan businessman on a mercenary recruiting mission for the then-embattled Libyan leader Muammar Qadhafi to Sierra Leone.[8] Bah introduced the businessman to a chief imam in Freetown, who was acting on behalf of the mercenary group. The planned mercenary recruitment was foiled by the Sierra Leone Central Intelligence and Security Unit. The Panel found in March 2013 that the Taskforce was still active as a group under the leadership of George Steven ("Jagay"), and using No. 7 Sibthorpe Street in central Freetown as its headquarters.

44. The Panel reviewed a statement taken from Bah after his brief detention by the Sierra Leone police's Transnational Organized Crimes Unit following a fraud complaint by Italian businessman Vittorio Narciso Ruello. Ruello claimed to have been invited to Sierra Leone in 2010 by "Ibrahima Balde" to engage in gold and diamond trading, and alleged that "Balde" defrauded him of the sum of $375,000. This sum allegedly included $50,000 he gave to "Balde" on the promise that "Balde" would use his connections to authorities in Guinea-Bissau to facilitate Ruello's becoming honorary consul of Guinea-Bissau in Mexico. The two men visited Guinea-Bissau late in 2010, according to Bah's statement to the police, and met with ranking Government authorities in that country. The rest of the money allegedly defrauded was for the purchase of gold and diamonds. Ruello's statement also noted that "Balde" was the same person as General Ibrahim Bah subject to United Nations sanctions.

45. Bah's statement, and other Sierra Leone police records reviewed by the Panel, detail that Bah or "Balde" was invited to Sierra Leone late in 2007 by a well-connected local politician with previous links to RUF. Bah moved to Sierra Leone early in 2008 and in September of that year established Ninki Group Limited, a company dealing in precious minerals, with an office at No. 7 Signal Hill Road, Freetown. Bah served as President and Chief Executive Officer of Ninki and held 75 per cent of the capital, while two other Senegalese — Guisse Souleye and Mamadou Kene — held the remainder. Ninki's bank account details were given to the Panel as: First International Bank, No. 2 Charlotte Street, Freetown; account number 1121965702. When the Panel visited No. 7 Signal Hill Road in March, there was no sign of Ninki Group Limited.

46. The Panel located Bah's residence in Freetown on 3 April 2013 and identified him as the individual subject to United Nations sanctions. The Panel subsequently interviewed him by telephone and, while he confirmed his identity, Bah refused to answer any other questions.

[8] The Panel notes that Bah had trained in special warfare in Libya for four years in the 1980s, and also served as bodyguard to Qadhafi and a trainer in military camps in Benghazi, where he met Charles Taylor in 1988.

V. Natural resources

A. Alluvial diamond sector

47. In 2012 the Government Diamond Office appraised for export 34,018.96 carats of diamonds valued at $12,491,128 with an average price of $367 per carat. This brought Liberia's exchequer $374,733. For the first two months of 2013, the Government Diamond Office appraised 7,467.22 carats valued at $2,889,255.35 with an average price of $386.92 per carat, almost exactly the same as the run-of-mine average price for 2012, but still slightly inflated.

Kimberley Process review mission

48. The Kimberley Process conducted a review mission to Liberia from 18 to 25 March 2013 during which the Panel was able to meet Kimberley Process representatives and discuss the current status of Liberia's diamond sector. The Panel also attended some of the meetings of the Kimberley Process in Monrovia. Although the Kimberley Process has yet to release its findings, initial consultations with the Panel indicate that its conclusions are likely to be broadly in line with assessments presented in the Panel's final report in December 2012 (S/2012/901, paras. 91-92).

49. Primarily, the Kimberley Process review team found that the upstream regional office component of the Kimberley Process Certification Scheme in Liberia is in need of complete overhaul given the ineffectiveness of the offices and their inability to adequately perform the task for which they were designed, namely the registration of diamond finds by miners and the issuance of vouchers which form the basis of the system of internal controls. The Kimberley Process also found that the key challenges impeding the successful function of the regional offices include logistics, access, particularly during the rainy season, communications and finance. Furthermore, while the Government Diamond Office operates on an annual budget of approximately $400,000, annual revenue from royalties paid on diamond exports typically falls short of this amount. The Kimberley Process has yet to present its findings and recommendations to the Government, and the Panel will provide a full analysis in its final report.

50. The Ministry of Lands, Mines and Energy informed the Kimberley Process that Liberia's extremely porous borders — of approximately 180 official border crossings, only 36 are regularly manned — make the control of smuggling extremely difficult, and it estimates that up to 30 per cent of rough diamond production leaves Liberia illicitly. This clearly has major implications for the credibility of the Kimberley Process Certification Scheme not only in Liberia but also in neighbouring States, notably Guinea and Sierra Leone. Moreover, it raises serious concerns with regard to unchecked, cross-border movement in this part of the country.

51. Coordination between the Bureau of Immigration and Naturalization, the Liberian National Police, mining agents from the Bureau of Mines, and the regional diamond offices is poor, particularly with regard to information-sharing and intelligence-gathering. The problem is further compounded by widespread clandestine mining, particularly in regions adjacent to the Sierra Leone border. Officials from the Liberian National Security Agency informed the Panel that the Kpelle Forest in Gbarpolu County is "infested" with illegal diamond miners from Sierra Leone, many of whom traffic their production back to markets in that country

by means of familial and ethnic networks. The Panel was unable to confirm this information.

52. Furthermore, the Kimberley Process is currently conducting an analysis of vouchers that were held by the Regional Diamond Office in Ganta, Nimba County, which indicate a significant spike in production, from almost no production in 2011 to 13,000 carats in 2012, totalling over 38 per cent of Liberia's official annual exports by volume. Given the current, relatively low levels of visible production in that region, the Panel is concerned that these goods may have originated from Côte d'Ivoire, which is currently under a sanctions regime that embargoes the export of diamonds.

53. The Panel believes that three distinct patterns of trafficking now exist in Liberia. First, a proportion of smaller goods produced by both licensed and unlicensed miners in western Liberia is shipped illicitly to markets in Sierra Leone. Second, some Ivorian production from western Côte d'Ivoire is being shipped illegally into Nimba County where it is entering the Kimberley Process Certification Scheme in order to be certificated prior to export to international markets. Third, given the inflated run-of-mine average price in Liberia, the Panel is of the opinion that larger diamonds from Sierra Leone are being moved through the Kimberley Process Certification Scheme in Liberia to avoid the 15 per cent "super tax" imposed by Freetown in 2009 on diamonds exceeding $500,000 in value. While the Panel has found no evidence that Liberian diamond production is being used to finance conflict, what is clear is that the credibility of the Kimberley Process Certification Scheme in Liberia is seriously undermined and this requires urgent action by Government and the international community to rectify the current situation.

B. Alluvial gold sector

54. During 2012, the Government Precious Minerals Office appraised for export a total of 641 kg of gold valued at $26,269,230, generating $1,576,186 for Liberia's exchequer. For the first two months of 2013, the Office appraised 110.18 kg valued at $4,494,329.73, with $134,829 in Government revenue.

55. Government control over the gold sector continues to remain weak as a consequence of the remoteness of many gold mines and logistical limitations that severely hamper effective monitoring of mines, miners, brokers and dealers. This situation is further exacerbated by the onset of the rainy season when many roads become impassable. Nevertheless, while the Panel has reported that gold mines in close proximity to the Ivorian border have played host to Liberian mercenaries and Ivorian militia (S/2012/901, para. 106), in particular providing temporary employment, a means of subsistence and in some cases a point for assembly, the Panel has not found any direct evidence that revenues generated by the gold industry are being used directly to purchase weapons. Remote gold mines continue to be used as self-sustaining grouping points for militants ahead of cross-border attacks and areas to hide weapons used in cross-border attacks.

56. This largely unregulated gold mining presents a dilemma for the Government. While illicit gold-trafficking denies the State badly needed revenue, mining provides employment for itinerant young men who might otherwise turn to criminality or war

as a means of survival. Finding the balance between regulation and development of the sector is likely to remain a perennial problem for the Government.

57. Some progress, however, is being made. Further to the Panel's final report in December 2012, the Ministry of Lands, Mines and Energy embarked on a comprehensive survey of all gold-mining areas. The Panel was informed by mineral inspectors based in Zwedru late in March that they were embarking on a two-week tour of approximately 12 mines in Grand Gedeh County, inspecting licences, mining conditions and sanitation.

58. Nonetheless, the Panel remains concerned that significant quantities of gold are being trafficked to international markets outside official channels and that the Government is losing considerable amounts of potential revenue. For example, the Panel found that one Liberian company operating in Zwedru, Grand Gedeh County, trafficked significantly larger quantities of gold to the United Arab Emirates than it declared to the Government of Liberia.

59. The chief broker for that company informed the Panel that he made four trips from Liberia to Dubai in 2012, taking significant quantities of gold. According to this broker, on one occasion he transported 3.6 kg of gold that he sold for $47 per gram, with a total value of $169,200. The Panel also learned that the money was repatriated to Liberia through a shadow banking system. Gold dealers deposit the proceeds of their sales into Dubai bank accounts held by traders with businesses in Monrovia, who, for a small commission, release funds to the dealers on their return.

60. The Panel studied the export records for the company at the Precious Minerals Office and found that for 2012 the company declared three exports through official channels: 378.52 g in March; 291.43 g in April; and 284.9 g in June. In total, the company exported 954.85 g of gold worth $39,587.62 earning the Government $1,187.64 at 3 per cent royalty. This is considerably less than the 3.6 kg that the broker claims to have taken to Dubai on one single occasion in 2012. It is a serious discrepancy and suggests that some licensed dealers are declaring only a small proportion of the gold that they are exporting in order to avoid the royalty payment, thus denying the Government of Liberia considerable revenue.

C. Agriculture

61. The Panel continues to monitor the palm oil sector, with particular focus on conflict between local communities and large-scale concession holders. Early in April 2013, the Panel visited the 300,000-ha Sime Darby concession in Bomi and Grand Cape Mount Counties. An ongoing dispute between communities within the Lofa Estate concession area and Sime Darby, an international palm oil agribusiness, has led to a cessation of planting and land clearance. To date Sime Darby has planted a total of 5,200 ha, significantly down on its projected target of 10,000 ha by the end of 2012. As a consequence, on 1 March 2013, Sime Darby laid off 650 contract workers hired from local communities with a notice period of one month. The redundancies have led to considerable disquiet among local inhabitants and have significant implications for local stability and security.

62. The Panel visited the village of Golodee, Bomi County, one of 12 that lie within the Lofa Estate concession, and held consultations with the Chief and several elders. The community's principal complaint is that the Government, without

adequate consultation and process of customary law, allocated its land as part of the Sime Darby concession. The Chief also complained that the social and developmental obligations of Sime Darby are opaque and unsatisfactory, claiming that social agreements were settled between the company and Bomi County Representatives and Senators in Congress, but were not agreed to by the communities themselves. While the communities are not opposed to Sime Darby operating in the area, it is evident that there must be a clear understanding between the company and the communities concerning the long-term customary ownership of the land by the local people as well as the benefits that Sime Darby will bring to the area and the local population. The current confusion has led local communities to disrupt Sime Darby operations until such time as new agreements are negotiated which satisfy their demands for employment and development, and a secure and sustainable future for their land.

63. With the assistance of Green Advocates, a Liberian non-governmental organization, 12 villages in the Lofa Estate area have drafted a list of 19 demands that was presented to Sime Darby on 28 March 2013. The document requests a full participatory role for the communities in the allocation of land for palm oil production and, in particular, protection for farm land, hunting reserves, sites of sacred significance, lakes and rivers, as well as guarantees of employment and local development particularly with regard to the provision of schools, clinics, housing and infrastructure. Moreover, in an attempt to avoid outright conflict with the company, the communities seek the establishment of a mutually agreed grievance process.

64. The Panel discussed these demands and the current situation with the management of Sime Darby who, while broadly amenable to negotiation, complained that when the concession area was initially agreed in 2009 the Government assured the company that all the land within the concession area was unencumbered. The management informed the Panel that threats of damage to equipment have forced Sime Darby to suspend its operations. Furthermore, faced with mounting running costs, as well as nearly one million palm oil seedlings which are outgrowing their nurseries, Sime Darby has had to lay off 650 contractors. Sime Darby management added that if the situation is not resolved quickly they will have to downsize radically and may even consider withdrawing from Liberia.

D. Forestry

65. Liberia's forestry sector continues to suffer from the ongoing scandal around the Government of Liberia's procedurally flawed and apparently illegal issuance of private use permits. The scandal is a symptom of unaddressed larger problems in the forestry sector, the broader weakness of natural resource governance and the persistent inadequacies of Liberia's land tenure framework (S/2012/901, paras. 107-153). While the massive irregularities associated with allocation of private use permits have been made public in the report of the Special Independent Investigative Body, the Government of Liberia has not cancelled the flawed permits despite overwhelming evidence supporting such a move backed by specific recommendations of the Investigative Body. Furthermore, when the Government has tried to take decisive action it has been blocked by delays in implementation and Supreme Court decisions supporting commercial interests. As a consequence of the absence of forestry sector leadership after the dissolution of the Forestry Development

Authority Board, there has been continued confusion among State institutions, the private sector and affected communities. Moreover, the recent increase in community forest management agreement applications — 23 since the halt on private use permit operations — suggests that logging companies, which owe the Government $36 million in back taxes, are trying to find new loopholes to operate in the sector.

66. The opportunity is waning for the Government to send a strong signal that it will uphold the rights of communities over commercial interests and depart from the past culture of impunity, especially related to natural resource extraction. Failure to do this will undermine development progress and is likely to lead to longer-term instability, even if not conflict in the immediate-term, rather than promote stability and peace.

Report of the Special Independent Investigative Body

67. On 19 December 2012 the Special Independent Investigative Body presented its report to the President of Liberia. It recommended that the Government cancel the private use permits, hold companies and individuals accountable for illegal activity and enhance efforts for broader sector reform. The report demonstrated that companies and individuals in government "exploited the weaknesses in the [forestry] sector to the detriment of the Government and the Liberian people". Furthermore, "[t]he level of abuse of power and public trust ... was led and sanctioned" by the Forestry Development Authority and Liberia's laws "have been wilfully violated to such an extent that the effective governance and management of the forestry sector has been undermined and its viability threatened".

68. The Panel communicated frequently with the Special Independent Investigative Body and provided it with all documentary evidence that the Panel had gathered, including the 59 private use permit contracts obtained by the Panel. The Investigative Body uncovered four additional private use permits, bringing the total number located to 63 and increasing the total amount of land allocated in private use permits to 2,532,501 ha, accounting for 24 per cent of Liberia's total land area. The Panel urges that the report be made available on the website of the Liberia Extractive Industry Transparency Initiative.

69. The Investigative Body noted, but did not thoroughly investigate, the rapid increase in private use permit allocation in 2011 when 55 of the 63 contracts were signed, 32 of them between August and November 2011. Particularly worrisome is the massive allotment on 6 October 2011 when the Forestry Development Authority issued 17 permits for 1,114,246 ha, accounting for 44 per cent of the total land allocated in private use permits. The Panel urges continued investigation of the timing and circumstances under which those Government contracts were issued.

Attempted Government action

70. On 4 January 2013 the President responded to the report of the Special Independent Investigative Body by issuing Executive Order No. 44, which acknowledges "massive fraud, misrepresentations, abuses and violations of the National Forestry Reform Law in the issuance of Private Use Permits" that "poses a threat to the efficient, effective and sustainable management of our forests" (see annex V). Subsequently, a number of Government officials were dismissed (see annex VI).

71. The Executive Order has three central components. First, it placed a moratorium on the issue of private use permits and suspended all activities related to and including felling and exporting logs under private use permits. Second, for those individuals and companies that hold those permits, the Government extended the moratorium to include their logging activities under other logging licences, such as forestry management contracts and timber sales contracts. Third, relevant Government entities also are instructed to take appropriate action to address the private use permit situation. The Panel is concerned that to implement this Executive Order the Government created additional bureaucracy that requires funding, which unnecessarily slows the process of resolving the issue, and should otherwise be handled by existing Government ministries and agencies. Furthermore, the irregularities with private use permits have been clearly demonstrated, but the permits have not been nullified despite the fact that the Forestry Development Authority has the authority to do so.

72. The President's Order to halt all private use permit operations is one of many moratoriums issued since 28 February 2012 when the Forestry Development Authority Board first prohibited private use permit issuance and activity. However, these moratoriums have resulted in legal challenges in the Supreme Court of Liberia creating further confusion about which timber is legal to fell and export. Some clarity came in a Supreme Court ruling of 31 January 2013 that logs felled under private use permits between 3 September and 22 October 2012 were legal and therefore can be exported. The Government maintains that all logs felled or shipped under private use permits since the original moratorium are illegal. More recently, another Supreme Court decision overturned part of Executive Order No. 44 to allow logging companies that have private use permits to operate under their forestry management and timber sales contracts. On 6 March 2013, to implement this ruling, the Forestry Development Authority wrote letters to the operators of those contracts who also hold private use permits, and informed them that they can resume operations in their forestry management and timber sales contracts.

73. The contract of Société générale de surveillance, the company monitoring Liberia's timber chain of custody on behalf of the Government, expired in January 2013. The Forestry Development Authority requested the Ministry of Finance to grant an extension of the contract until March 2013 when a new contract bid process to manage the timber chain of custody was expected to be finalized. In April 2013, the Panel was informed by Société générale de surveillance and the Ministry of Finance that the contract had not been extended nor had the latest bid process been finalized. Société générale de surveillance continues to monitor the chain of custody without a contract but with a reduced scope. It was therefore unable to provide information to the Panel concerning the volume of logs shipped from Liberia in 2013.

Community forest management agreements: a new loophole?

74. Since private use permit activities halted last year, the Forestry Development Authority has received 23 applications for community forest management agreements, a move that apparently recognizes that private use permits were an inappropriate mechanism to use for community land. These applications demonstrate continued determination by companies to find logging opportunities that avoid the legitimate concession processes of forestry management and timber sales contracts, and the more significant Government oversight and taxes that those

concessions incur. The Forestry Development Authority was unable to provide the number of past applications, but informed the Panel that 23 applications over this period of time was unprecedented. Forestry Development Authority documents show that there are currently six approved agreements and another six to eight in progress. Among the applications is a request dated 10 December 2012 from the Chairman of the Cavalla Forest Management Body of Grand Gedeh County for a "change of private use permit to community forest status", an illustration that to companies and community members a community forest management agreement is a quick fix to a private use permit (see annex VII). As of March 2013 the Forestry Development Authority was still receiving applications for community forest management agreements. Harrison Karnwea, the Interim Managing Director of the Forestry Development Authority, informed the Panel that all logging permits are on hold until there is clarity on the private use permit situation or he is given explicit instructions from the Executive or the Supreme Court.

Logging company tax arrears

75. As of March 2013 logging companies owe the Government $36,650,644 in unpaid back taxes, according to Ministry of Finance documents obtained by the Panel. Indeed, 97 per cent of this total is from the seven forestry management contracts, only four of which are even minimally operational, according to the Forestry Development Authority. Companies operating under 10 timber sales contracts owe $1,093,701 and companies operating under private use permits owe $31,000. The bulk of the tax owed derives from unpaid land rental bid fees and other area fees, which is why the forestry management contracts, with their large area and relatively higher fees, vastly outweigh the private use permits which do not generate land-related fees to the Government at all (see annex VIII).

76. The Panel also notes that a foundational element of Liberia's forestry reform is to ensure that communities benefit from logging activities. Regulations mandate that an account be established — the National Benefit Sharing Trust — where 30 per cent of land rental fees from forestry must be made available for community use. The Forestry Development Authority enquired about this with the Ministry of Finance on several occasions, starting in January 2011 (see annex IX). The Forestry Development Authority had not received any related communication from the Ministry of Finance, and those officials the Panel interviewed in the Ministry in March and April 2013 were unable to find evidence of this account and were unaware of its existence.

VI. Recommendations

Arms

77. The Government of Liberia must expedite amendments to the Firearms Control Act, and resubmit it to the legislature.

78. The Government of Liberia, with the assistance of UNMIL, must mark all weapons maintained in Government armouries in accordance with resolution 1903 (2009), and further implement a suitable method for marking and recording stocks of ammunition as a matter of priority.

79. The Panel notes that several Government of Liberia agencies are seeking to purchase arms and ammunition, including one that is not currently armed. The Government of Liberia should conduct a needs-based assessment, with the assistance of UNMIL, for any future weapons purchases, and ensure that weapons purchased are strictly necessary for the security operations of the agencies.

80. The Panel welcomes progress between the Governments of Liberia and Côte d'Ivoire, and UNMIL and UNOCI, under the quadripartite framework, and encourages the continued exchange of information under this agreement. The Liberian National Police and the Côte d'Ivoire Gendarmerie, with assistance from United Nations police of UNMIL and UNOCI, should conduct a joint assessment of lessons learned from investigations into the perpetrators of cross-border attacks, including an evaluation of threats posed by known combatant commanders. It is especially important that such an assessment include officers from the Liberian police and the Gendarmerie deployed in the border region.

81. Furthermore, UNMIL should institute a border unit with dedicated staff in Liberian counties bordering Côte d'Ivoire, to strengthen cooperation with UNOCI and Liberian counterparts in support of a shared border strategy between the two Governments.

Assets freeze and travel ban

82. The Government of Liberia must investigate the assets of individuals in Liberia who remain on the assets freeze list, and must implement the measures under paragraph 1 of resolution 1532 (2004).

83. The Government of Sierra Leone should take effective action against Ibrahim Bah as his continued presence in Sierra Leone violates the travel ban under paragraph 4 (a) of resolution 1521 (2003), and also poses a threat to subregional security. The Government of Sierra Leone must also investigate and freeze the assets that Bah may have brought to, or accumulated in, that country.

84. The Government of Sierra Leone must act quickly to dismantle the network of West African Rapid Solution Taskforce combatants.

Natural resources

85. The Government of Liberia must endeavour to improve regulation of the alluvial diamond and gold sectors. A positive step must be a comprehensive survey by Government personnel of diamond and gold mining countrywide. The Government must also increase scrutiny over licensed diamond and gold exporters to ensure that appropriate export royalties are received by the State.

86. The Government of Liberia must continue to work closely with the Kimberley Process in order to overhaul the chain of custody for alluvial diamond production and improve the collection of revenue.

87. The Government of Liberia must move quickly to address the concerns of local communities affected by the allocation of customary land to international palm oil agribusinesses. Communities must be provided with adequate guarantees regarding employment, social development and a sustainable future for their land.

88. The Government of Liberia must take decisive and irreversible action to cancel the procedurally flawed and illegally issued private use permits in line with the

recommendations of the Special Independent Investigative Body, and in accordance with Liberian law. Furthermore, the Government of Liberia must criminally investigate and fully prosecute those responsible for wrongdoing related to the illegal issuance of private use permits.

89. The Government of Liberia must ensure proper Forestry Development Authority management and oversight through the creation of an accountable Forestry Development Authority Board.

90. The Government of Liberia and international partners must provide adequate funding to fully support oversight concerning Liberia's extractive sectors conducted by the Liberia Extractive Industry Transparency Initiative. Furthermore, the Government of Liberia must ensure ministerial-level engagement with the Initiative and vigorously support its sanctioning of non-compliant companies.

Annex I

List of entities with which the Panel had meetings and consultations for its midterm report

Liberia

Government ministries and agencies

Armed Forces of Liberia

Bureau of Immigration and Naturalization

Forestry Development Authority

Government Diamond Office

Government Precious Minerals Office

Land Commission

Liberia Business Registry

Liberia Extractive Industries Transparency Initiative

Liberia National Police

Liberia Refugee Repatriation and Resettlement Commission

Ministry of Defense

Ministry of Finance

Ministry of Foreign Affairs

Ministry of Lands, Mines and Energy

Ministry of Internal Affairs

Ministry of Justice

Ministry of State

National Security Agency

Special Independent Investigative Body

Embassies or foreign government entities

European Union

United States Agency for International Development

United States Forest Service

Private entities

Arcelor Mittal

Société générale de surveillance

Sime Darby

Non-governmental organizations

Conservation International

Global Witness

Sustainable Development Institute

Kimberley Process

United Nations

United Nations Development Programme

United Nations Mission in Liberia

Sierra Leone

Government

Office of National Security

Central Intelligence and Security Unit

Sierra Leone Police

Republic of Sierra Leone Armed Forces

Ministry of Internal Affairs

Ministry of Justice

Immigration and Customs

Transnational Organized Crime Unit

Gola Rainforest National Park Authority

Government Gold and Diamond Office

Private entity

Global Times newspaper

United Nations

United Nations Integrated Peacebuilding Office in Sierra Leone

Côte d'Ivoire

Government

Forces républicaines de Côte d'Ivoire

Gendarmerie nationale

United Nations

United Nations Operation in Côte d'Ivoire

Annex II

Overview of Zilebli and Petit Guiglo attacks

A group of several dozen combatants attacked the village of Zilebli before dawn on 13 March 2013. The assailants were armed with a mixture of assault rifles, 12-gauge hunting shotguns, and machetes, and overran an FRCI guard post in the village, shooting and killing one FRCI soldier. They killed another four "Burkinabé" civilians using machetes, and in at least one case cut off the victim's sex organs. According to residents of the village interviewed by the Panel, "Burkinabé" houses were looted during the attack, and the houses of moderate Guéré, who were believed to be selling traditional Guéré land to the "Burkinabé", were burned. The combatants then attempted to ambush FRCI reinforcements approximately 1 km from Zilebli. During a fire fight between FRCI and the assailants at this location, one FRCI soldier was killed and another wounded, and at least one assailant was killed. FRCI subsequently retook the village, and the attackers retreated towards the Cavalla River, and Liberia. An additional combatant drowned in the Cavalla River, apparently near the location where the Armed Forces of Liberia sighted suspected combatants who had just crossed from Côte d'Ivoire to Liberia.

The village of Petit Guiglo, approximately 15 km from Zilebli, was attacked by a group of several dozen combatants before dawn on 23 March 2013. The combatants were armed with a mixture of assault rifles, hunting shotguns and machetes, and killed one *dozo* (traditional hunter aligned with FRCI) and overran the FRCI post in the village, although all of the FRCI personnel escaped. The combatants burned approximately 30 houses belonging to "Burkinabé" and "Malians", and looted residences belonging to these groups in the village. The combatants then advanced along the road towards the village of Dedjean, and encountered FRCI reinforcements. Three combatants were killed during several skirmishes with FRCI, and FRCI subsequently recaptured Petit Guiglo, with the assailants fleeing towards the Cavalla River, and Liberia. A combatant who had been wounded during the skirmishes was captured on 25 March 2013 close to the site of the incident.

Annex III

Refugee identity card of Oulai Anderson Kohou

LRRRC / UNHCR PROO

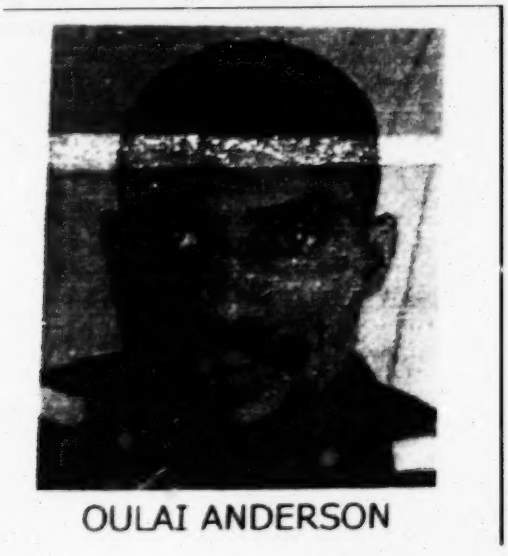
HOUSEHOLD No 955-11110660 Ration Card No COO:

FAMILY Size 3 0066002 COA:

FP	Seq	Full Name	Gender	Date of Birth
✔	01	OULAI ANDERSON KOHOU	M	01-Jan-1962
✔	02	[redacted]		
✔	03			

OULAI ANDERSON
Seq.: 1

Source: Ivorian Gendarmerie nationale. Images and names of family members blocked out by Panel of Experts.



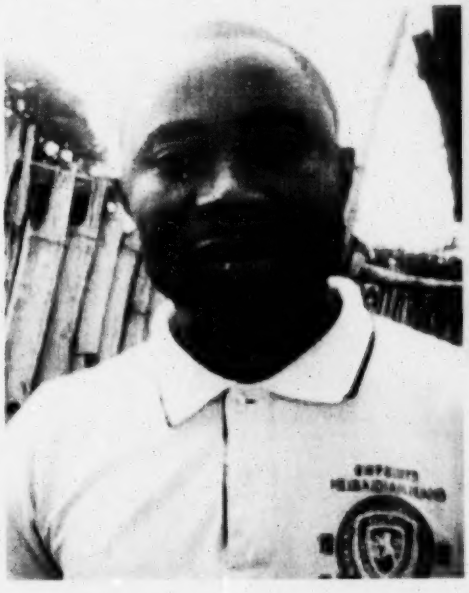
OULAI ANDERSON

Annex IV

Photographs and video (screenshots) recovered from the flash drive of Yves Poekpe

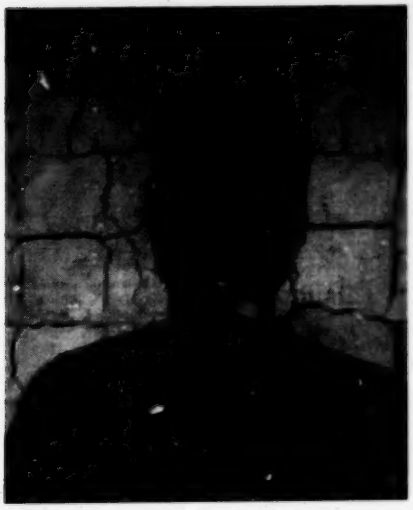
Photograph of Thomas Collins "One Way" (left), Poekpe (centre) and Isaac Chegbo "Bob Marley" (right)

Photograph of Solomon "Solo" Jalopo

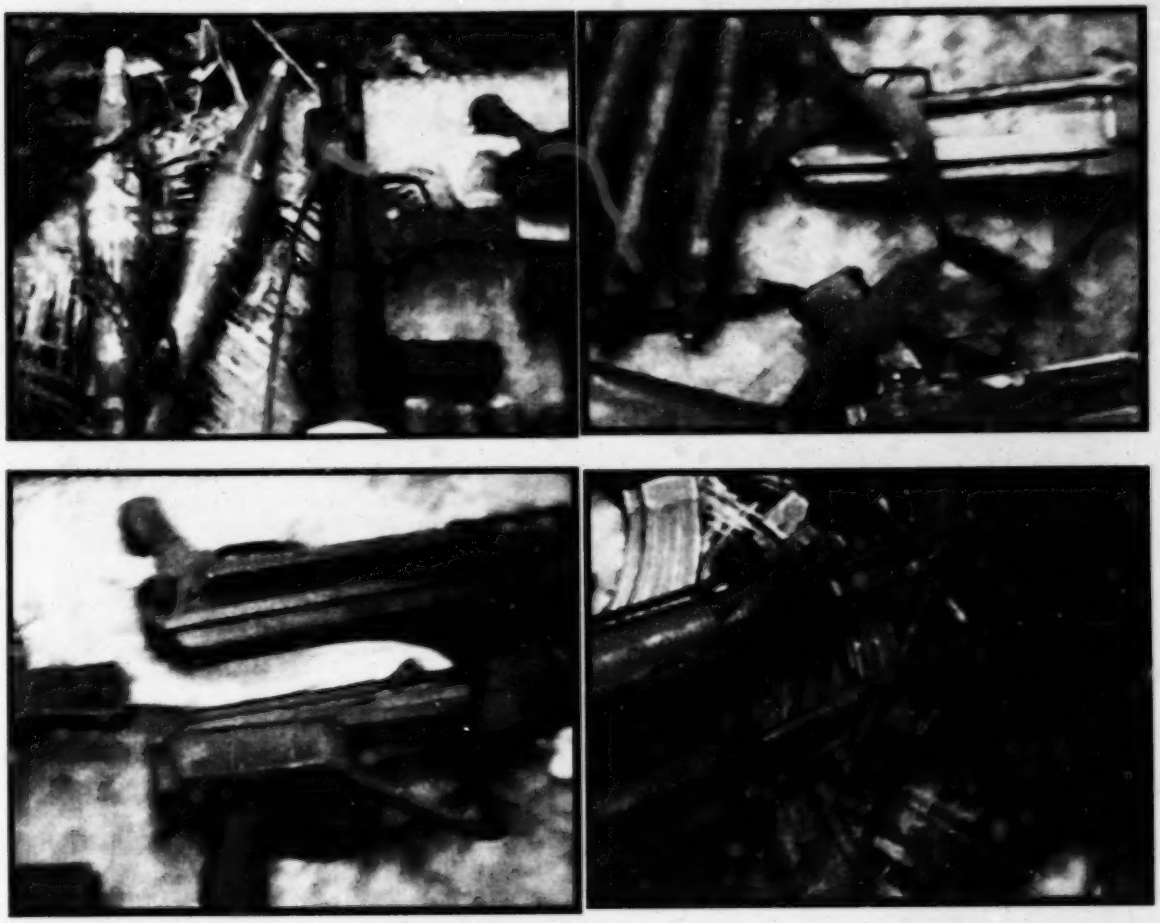


Photograph of unidentified Sierra Leonean combatant

Photograph of unidentified Ivorian combatant

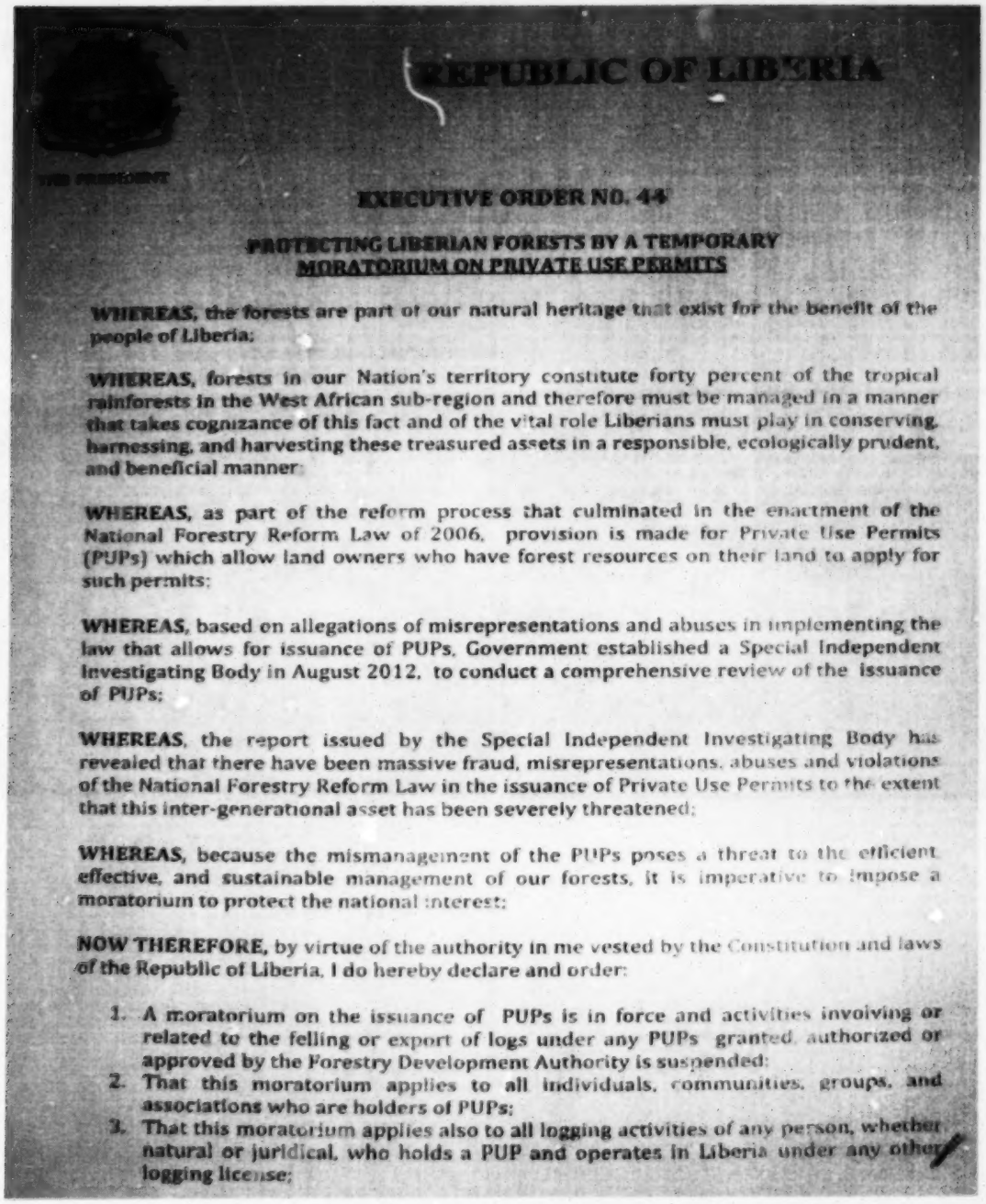


Screenshots of video taken by Poekpe. Weapons used by the combatants include one RPG launcher with two grenades, and five AK-47 variants.



Annex V

Executive Order No. 44



REPUBLIC OF LIBERIA

THE PRESIDENT

EXECUTIVE ORDER NO. 44

PROTECTING LIBERIAN FORESTS BY A TEMPORARY MORATORIUM ON PRIVATE USE PERMITS

WHEREAS, the forests are part of our natural heritage that exist for the benefit of the people of Liberia;

WHEREAS, forests in our Nation's territory constitute forty percent of the tropical rainforests in the West African sub-region and therefore must be managed in a manner that takes cognizance of this fact and of the vital role Liberians must play in conserving, harnessing, and harvesting these treasured assets in a responsible, ecologically prudent, and beneficial manner;

WHEREAS, as part of the reform process that culminated in the enactment of the National Forestry Reform Law of 2006, provision is made for Private Use Permits (PUPs) which allow land owners who have forest resources on their land to apply for such permits;

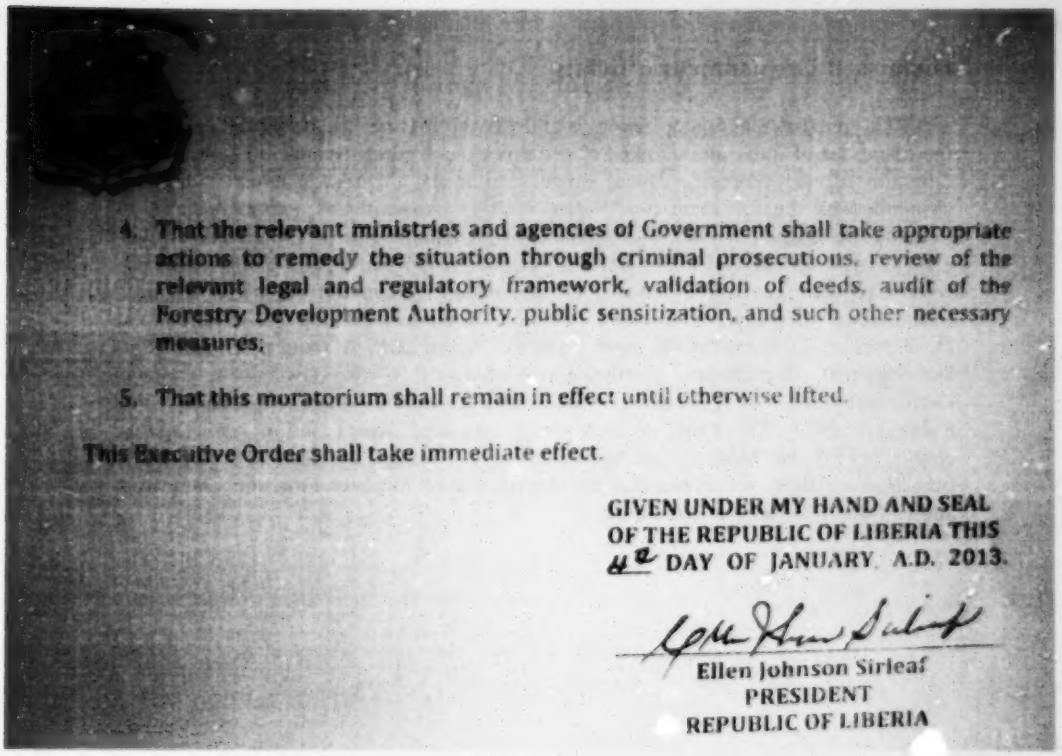
WHEREAS, based on allegations of misrepresentations and abuses in implementing the law that allows for issuance of PUPs, Government established a Special Independent Investigating Body in August 2012, to conduct a comprehensive review of the issuance of PUPs;

WHEREAS, the report issued by the Special Independent Investigating Body has revealed that there have been massive fraud, misrepresentations, abuses and violations of the National Forestry Reform Law in the issuance of Private Use Permits to the extent that this inter-generational asset has been severely threatened;

WHEREAS, because the mismanagement of the PUPs poses a threat to the efficient, effective, and sustainable management of our forests, it is imperative to impose a moratorium to protect the national interest;

NOW THEREFORE, by virtue of the authority in me vested by the Constitution and laws of the Republic of Liberia, I do hereby declare and order:

1. A moratorium on the issuance of PUPs is in force and activities involving or related to the felling or export of logs under any PUPs granted, authorized or approved by the Forestry Development Authority is suspended;
2. That this moratorium applies to all individuals, communities, groups, and associations who are holders of PUPs;
3. That this moratorium applies also to all logging activities of any person, whether natural or juridical, who holds a PUP and operates in Liberia under any other logging license;



4. That the relevant ministries and agencies of Government shall take appropriate actions to remedy the situation through criminal prosecutions, review of the relevant legal and regulatory framework, validation of deeds, audit of the Forestry Development Authority, public sensitization, and such other necessary measures;

5. That this moratorium shall remain in effect until otherwise lifted.

This Executive Order shall take immediate effect.

GIVEN UNDER MY HAND AND SEAL
OF THE REPUBLIC OF LIBERIA THIS
4th DAY OF JANUARY, A.D. 2013.

Ellen Johnson Sirleaf
PRESIDENT
REPUBLIC OF LIBERIA

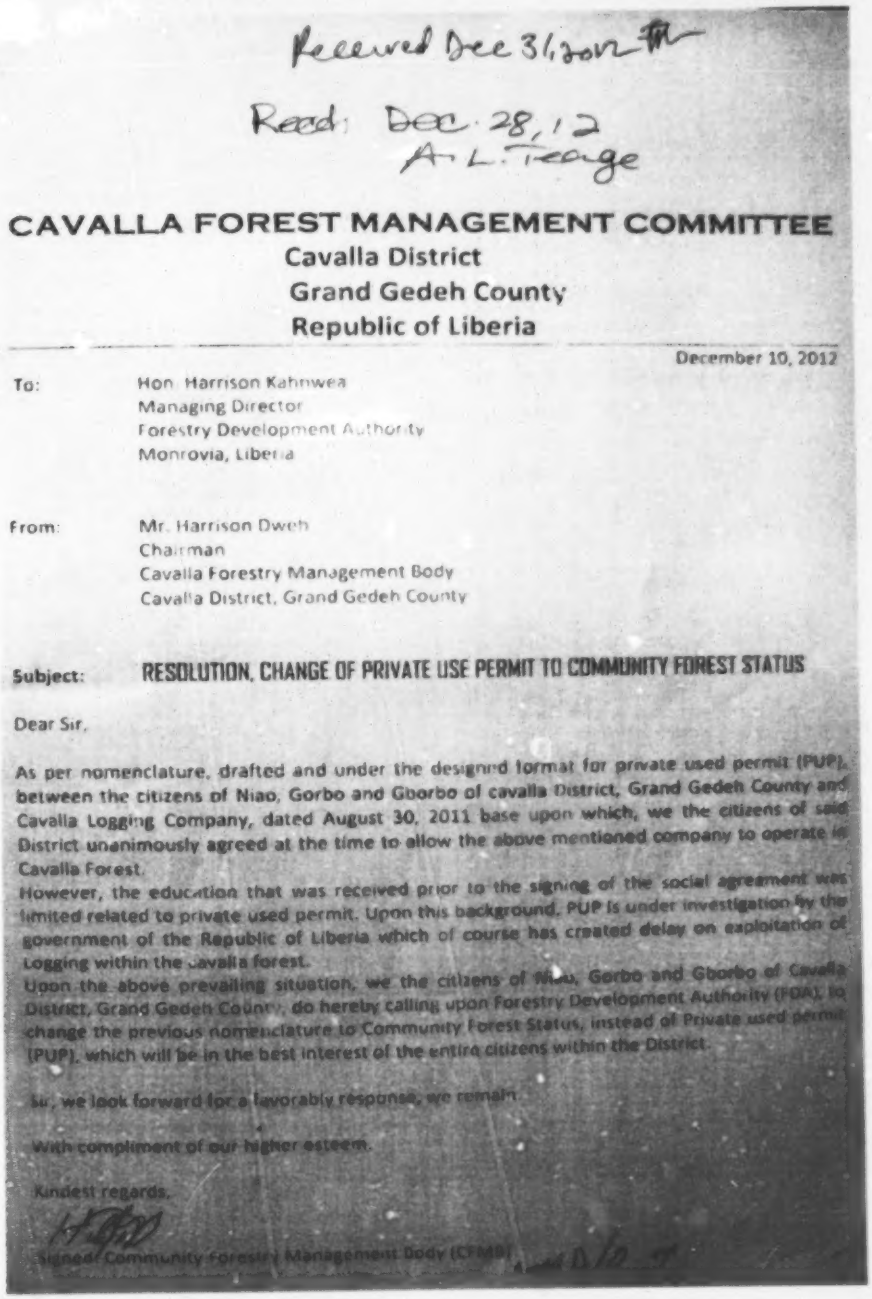
Annex VI

Dismissed Government officials

The most concrete step taken to address the private use permit situation was the dismissal of individuals linked to the private use permit scandal. The Managing Director of the Forestry Development Authority, Moses Wogbeh, who was suspended by the President on 31 August 2012, was dismissed in January 2013. Forestry Development Authority Counsellor Benedict Sagbeh learned that he was also to be dismissed and resigned beforehand. Three employees of the Authority were also dismissed on 3 January 2013: Jangar S. Kamara, Technical Manager, Commercial Department; John S. Kantor, Technical Manager, Research and Development Department; Torwon Nyantay, Acting GIS Manager, Research and Development Department. Furthermore, Maxwell C. F. Gwee, Director of Cartography Services at the Ministry of Lands, Mines and Energy, was dismissed on 8 January 2013. The Panel is unaware of any disciplinary action taken against employees of the Ministry of Agriculture even though the Special Independent Investigative Body recommended the sanctioning of Minister Florence Chenoweth and Deputy Minister Dr. Sizi Subah.

Annex VII

Request to convert an existing private use permit to a community forest management agreement



Received Dec 31, 2012

Read: DEC. 28, 12
A. L. Teage

CAVALLA FOREST MANAGEMENT COMMITTEE
Cavalla District
Grand Gedeh County
Republic of Liberia

December 10, 2012

To: Hon. Harrison Kahnwea
Managing Director
Forestry Development Authority
Monrovia, Liberia

From: Mr. Harrison Dweh
Chairman
Cavalla Forestry Management Body
Cavalla District, Grand Gedeh County

Subject: RESOLUTION, CHANGE OF PRIVATE USE PERMIT TO COMMUNITY FOREST STATUS

Dear Sir,

As per nomenclature, drafted and under the designed format for private used permit (PUP), between the citizens of Niao, Gorbo and Gborbo of cavalla District, Grand Gedeh County and Cavalla Logging Company, dated August 30, 2011 base upon which, we the citizens of said District unanimously agreed at the time to allow the above mentioned company to operate in Cavalla Forest.

However, the education that was received prior to the signing of the social agreement was limited related to private used permit. Upon this background, PUP is under investigation by the government of the Republic of Liberia which of course has created delay on exploitation of Logging within the Cavalla forest.

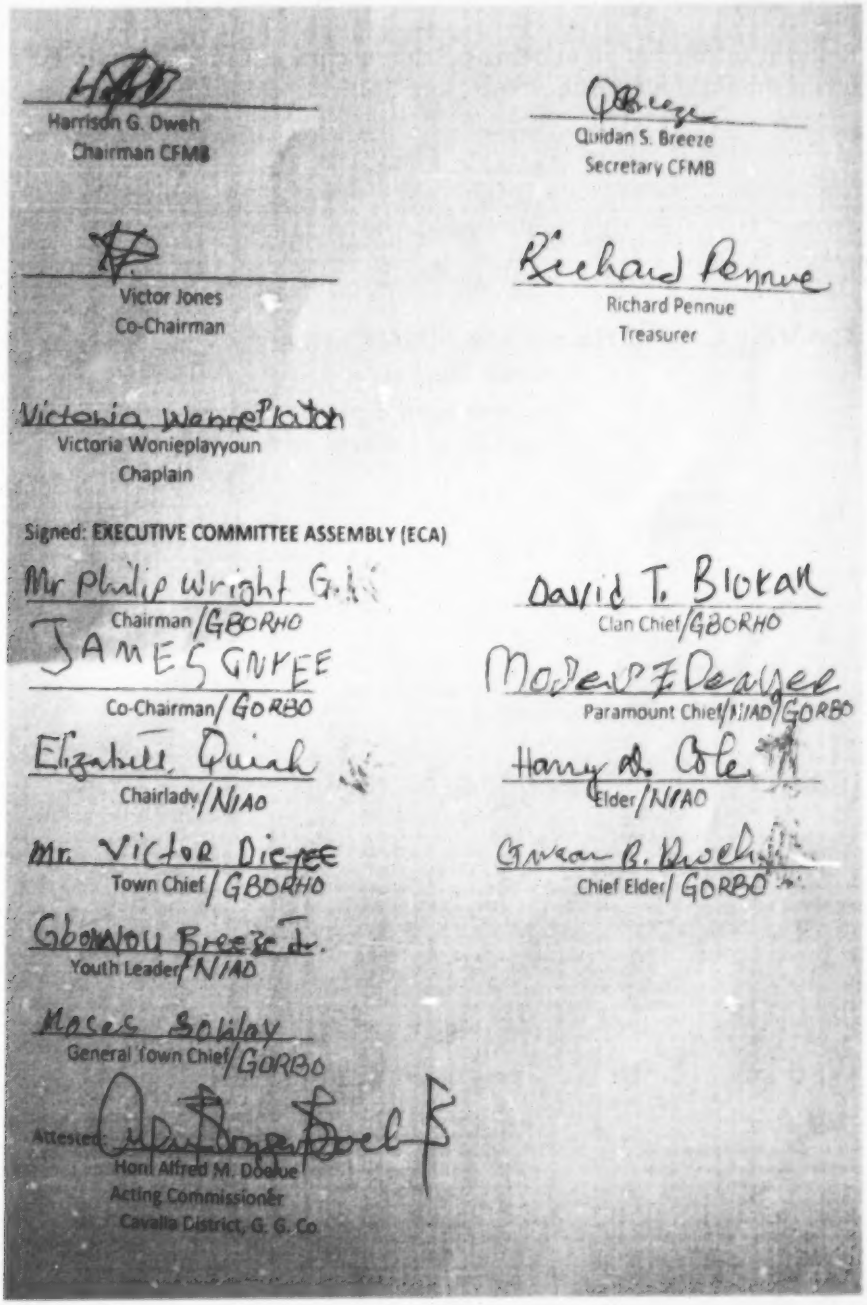
Upon the above prevailing situation, we the citizens of Niao, Gorbo and Gborbo of Cavalla District, Grand Gedeh County, do hereby calling upon Forestry Development Authority (FDA), to change the previous nomenclature to Community Forest Status, instead of Private used permit (PUP), which will be in the best interest of the entire citizens within the District.

Sir, we look forward for a favorably response, we remain

With compliment of our higher esteem.

Kindest regards,

Signed: Community Forestry Management Body (CFMB)



Harrison G. Dweh
Chairman CFMB

Quidan S. Breeze
Secretary CFMB

Victor Jones
Co-Chairman

Richard Pennue
Richard Pennue
Treasurer

Victoria Wonneplayyoun
Victoria Wonieplayyoun
Chaplain

Signed: EXECUTIVE COMMITTEE ASSEMBLY (ECA)

Mr Philip Wright G.
Chairman/GBORHO

David T. Blokar
Clan Chief/GBORHO

JAMES GNYEE
Co-Chairman/GORBO

Moses Z. Deayee
Paramount Chief/NIAO/GORBO

Elizabeth Quiah
Chairlady/NIAO

Harry A. Cole
Elder/NIAO

Mr. Victor Dieyee
Town Chief/GBORHO

Gwean B. Doeh
Chief Elder/GORBO

Gbonglou Breeze Jr.
Youth Leader/NIAO

Moses Sokiay
General Town Chief/GORBO

Attested:
Hon. Alfred M. Doeluc
Acting Commissioner
Cavalla District, G. G. Co

Annex VIII

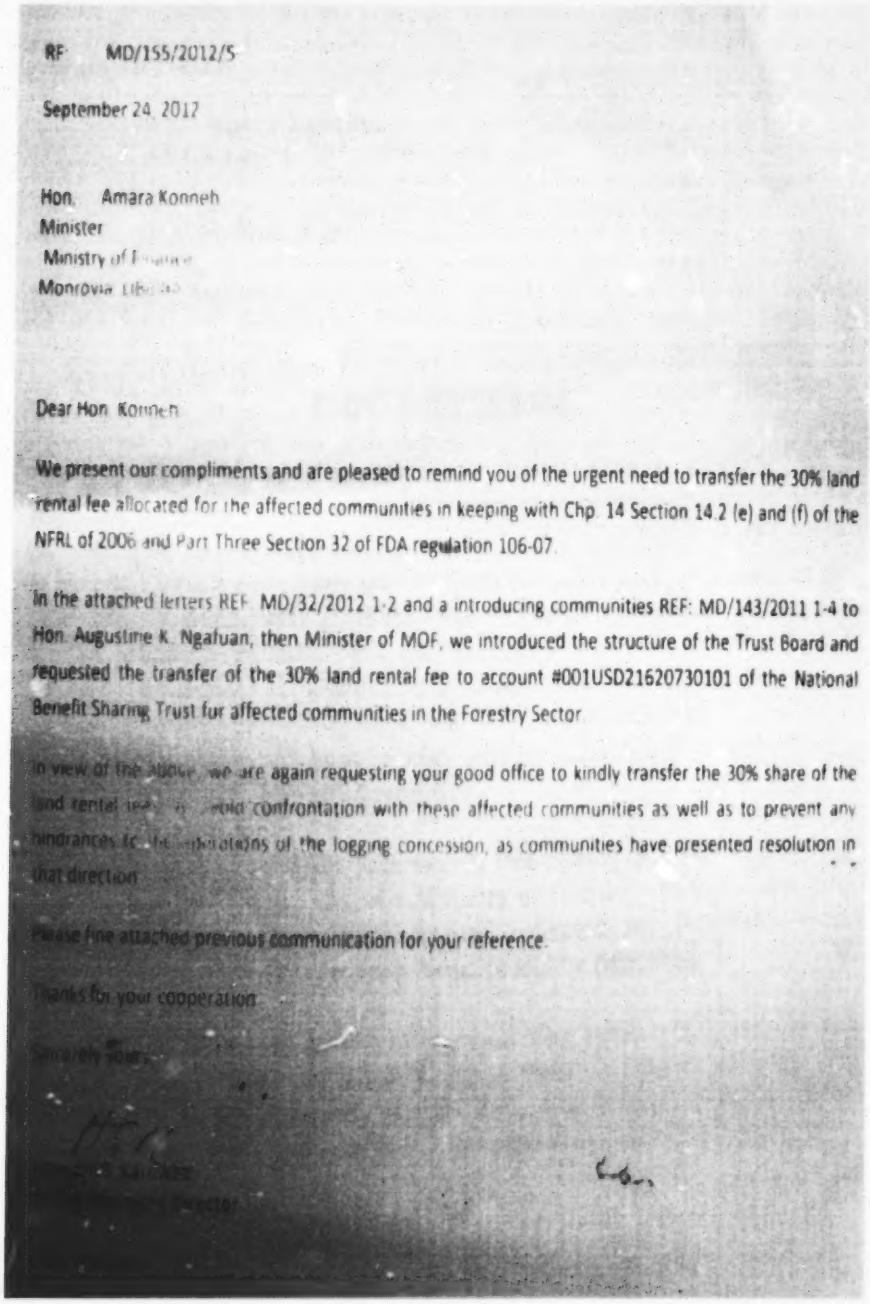
Logging company tax arrears

The Ministry of Finance has the discretion to enter into stipulation agreements with companies with significant tax arrears to outline payment schedules. According to Ministry of Finance documents, of 25 logging companies with arrears, 10 have entered into stipulation agreements. Five have made payments as scheduled and five have not. The three companies owing the largest amounts are International Consultant Capital, operator of forestry management contract "K" that owes US$ 10,499,651; Euro Logging, operator of forestry management contract "F" that owes $9,711,685; and Geblo Logging, operator of forestry management contract "I" that owes $5,176,954. Together this $25,388,290 in tax arrears accounts for 69 per cent of all taxes owed by logging companies. Euro Logging and Geblo Logging entered into stipulation agreements with the Ministry of Finance, but both have failed to pay in accordance with the agreement. The Ministry of Finance has no record of International Consultant Capital attempting to develop a payment plan.

Atlantic Resources, one of the companies at the centre of the private use permit scandal and which the Special Independent Investigative Body recommended to be barred from logging activities in Liberia, owes $3,565,216 for forestry management contract "P". Another company involved in both private use permit and forestry management contract operations is EJ&J Investment Corporation, which held two egregiously erroneous private use permits, one that was issued for 25 times larger than the underlying deed. EJ&J ultimately transferred their private use permits to Forest Venture Incorporated, one of the companies connected through an overlapping management and shareholder structure to Atlantic Resources.

Annex IX

National Benefit Sharing Trust



RF: MD/155/2012/5

September 24, 2012

Hon. Amara Konneh
Minister
Ministry of [illegible]
Monrovia, Liberia

Dear Hon. Konneh

We present our compliments and are pleased to remind you of the urgent need to transfer the 30% land rental fee allocated for the affected communities in keeping with Chp. 14 Section 14.2 (e) and (f) of the NFRL of 2006 and Part Three Section 32 of FDA regulation 106-07.

In the attached letters REF: MD/32/2012 1-2 and a introducing communities REF: MD/143/2011 1-4 to Hon. Augustine K. Ngafuan, then Minister of MOF, we introduced the structure of the Trust Board and requested the transfer of the 30% land rental fee to account #001USD21620730101 of the National Benefit Sharing Trust for affected communities in the Forestry Sector.

In view of the above, we are again requesting your good office to kindly transfer the 30% share of the land rental fee [illegible] avoid confrontation with these affected communities as well as to prevent any hindrances to the operations of the logging concession, as communities have presented resolution in that direction.

Please find attached previous communication for your reference.

Thanks for your cooperation.

Sincerely yours,

[illegible]
[illegible] Director

MD/17/2011/-15

January 26, 2011

Hon. Augustine Kpehe Ngafuan
Minister of Finance
Broad Street
Monrovia, **L I B E R I A**

Dear Minister Ngafuan:

Re: Fees Apportioned to Affected Communities and Protected Forest Areas Network

The new dispensation of the National Forestry Reform Law (NFRL) of 2006 has so far produced seven (7) Forest Management Contracts (FMC) and ten (10) Timber Sale Contracts (TSC), the operations of which will definitely inure to national development inclusive of guaranteed protection of community benefits and Protected Forest Areas Network. As mandated by Section 14.2 (e) (i) (ii) of the NFRL, the Ministry of Finance has a direct control over stumpage fees out of which 10% is allotted to supporting operational cost for the sustainability of Protected Areas, whilst 30% of land rental fees is stipulated to community empowerment, and 30% to all counties.

In anticipation of a higher collection of fees during this fiscal period, we request and are hopeful that the Ministry of Finance will **open separate escrow accounts** into which monies collected for Protected Areas Network and affected Community benefits will be deposited.

The modalities for easy access to Communities' portion of monies herein [illegible] have been formulated, since their collective interests are among para mount objectives of the NFRL. Our failure to protect these interests might [illegible] the propensity of community disenchantment and

loss of confidence in our management capacity of the forestry sector by the National and International Communities.

Additionally, apportioning of communities' fair share of forestry revenues must be noted with serious concern because the Voluntary Partnership Agreement (VPA), the negotiations of which have reached an advanced stage, considers community satisfaction as one of the constituent elements that must be satisfied before Liberia's timber is considered legal for shipment to Europe. We cannot therefore afford to jeopardize the Liberian Economy by any form of insensitivity to community rights and benefits.

The Regulation on the Procedures Guiding Benefit Sharing which is pending the FDA Board's approval is a very useful tool with which we could all work to achieve our goals. The guarantee of the fundamental rights of all as enshrined in our Constitution is a test of how well we can win the trust and confidence of the people NOW upon which we can stand to seek another mandate for TOMORROW.

We want to sincerely thank you for your usual cooperation and understanding.

With the sentiment of our high esteem we remain,

Very truly yours,

Moses D. Wogbeh, Sr.
Managing Director

MDW/BKS/alt

Cc: Her Excellency
Madam Ellen Johnson Sirleaf
President, Republic of Liberia

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